

The background of the slide features a photograph of the United States Capitol dome in Washington, D.C. In the foreground, there is a blurred image of a large crowd of people, many of whom are holding and waving American flags. The scene appears to be a significant public gathering or protest.

**National Association for State
Community Services Programs**

NASCSP & ODOC ACPU Training

WWW.NASCSP.ORG

Webinar Agenda

- Welcome & NASCSP Introductions
- WAP Legislation & Rules
 - Statute
 - Regulations
 - DOE Weatherization Program Notices
- Define ACPU
- The State Plan
- ACPU Mitigation Strategies
- NASCSP Resources





NASCSP provides research, analysis, advocacy, training and technical assistance to State CSBG and WAP grantees, Community Action Agencies, and State Associations in order to increase their capacity to prevent and reduce poverty and build economic and energy security.

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We teach skills.

NASCSP provides opportunities to learn new skills and approaches to management issues through trainings at conferences, regional stakeholder briefings, webinars, documentation of best practices, and specialized tool kit development.

We empower leaders.

Through training events, state employees learn ways to successfully work at the state level to improve lives for low-income families and communities. Local agency leaders can learn from efforts in their state and other states about the innovative ways that community action works.



ABOUT NASCSP | ADVOCACY & LEADERSHIP

NASCSP serves as the national voice for state CSBG & WAP managers in Washington D.C.

- Communicate with Congressional staffers and federal agency staff
- Monitor legislation and keep members updated on legislative developments





Department of Energy



Grantees
(States, Territories & Tribes)



Subgrantees
(Local Providers)



Low-Income Households

THE PURPOSE OF THE WAP

- **Mission Statement of the Weatherization Assistance Program (WAP)**
 - “To reduce energy costs for low-income families, particularly for the elderly, people with disabilities, and children, by improving the energy efficiency of their homes while ensuring their health and safety.”
- **40+ Year Record of Success**
 - Operating since 1976
 - Over 35,000 homes weatherized annually (w/ DOE funds)
 - Saves low-income families an average of \$283, 18% heating reduction
 - For every \$1 invested ➡ \$1.72 generated energy benefits, \$2.78 generated in Non-energy benefits

TEST YOUR KNOWLEDGE

Q: What does the ACPU stand for:

1. Average Cap on Planned Units
2. Allowable Cost on Production Unit
3. Average Cost per Dwelling Unit



TEST YOUR KNOWLEDGE

Q: DOE has the ability to waive the ACPU for states struggling from COVID?

1. True
2. False
3. No idea



TEST YOUR KNOWLEDGE

Q: Is the ACPU a mandatory program requirement that the state must adhere to annually?

1. True
2. False
3. No idea



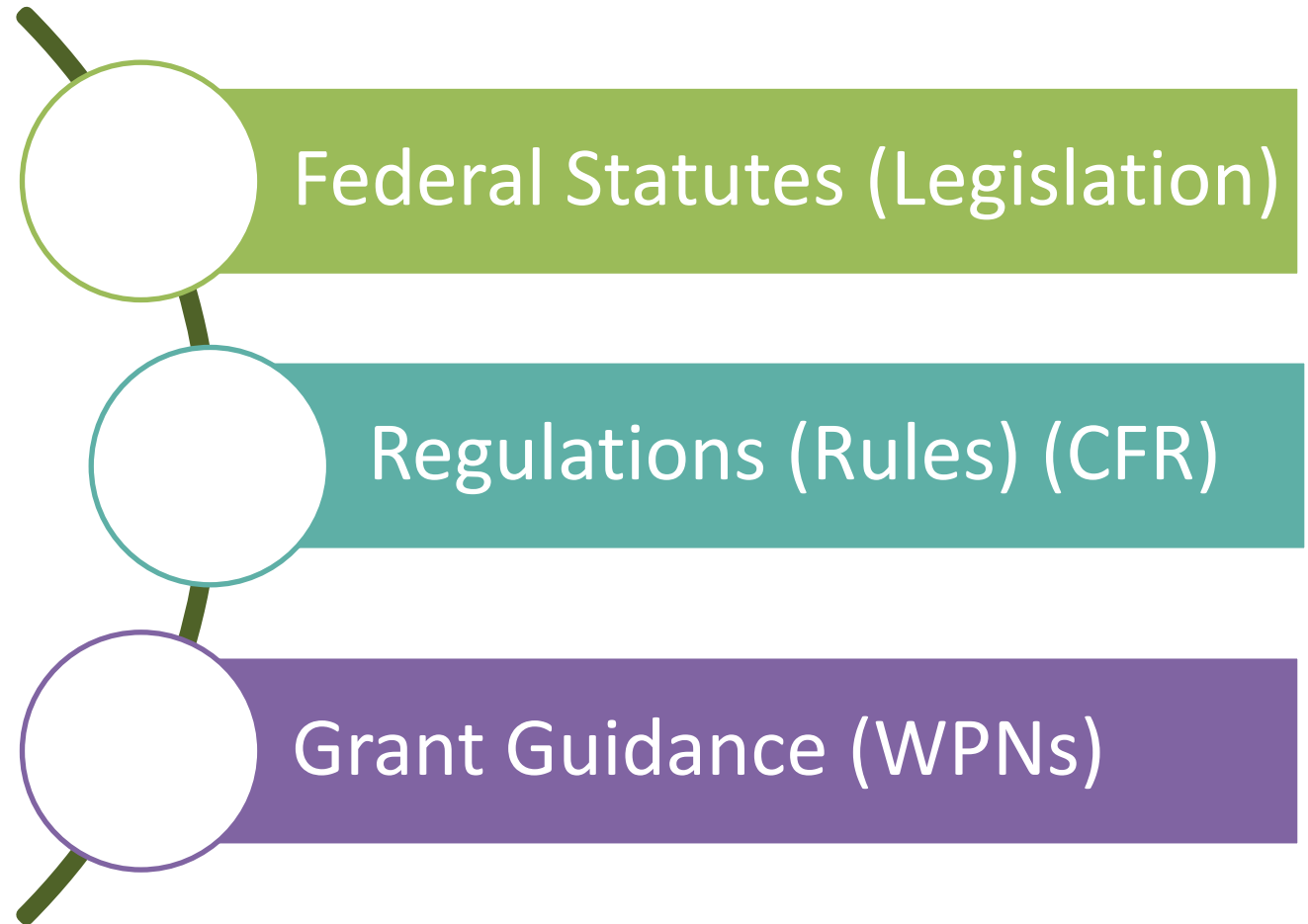
TEST YOUR KNOWLEDGE

Q: Do you know what your agency ACPU is currently?

1. Yes
2. No
3. Approximately but not exactly



WAP Legislation & Rules



FEDERAL STATUTE

WEATHERIZATION ASSISTANCE PROGRAM AUTHORIZING STATUTE

[42 USCS § 6861](#)

(b) It is, therefore, the purpose of this part [42 USCS §§ 6861 et seq.] to **develop and implement a weatherization assistance program** to increase the energy efficiency of dwellings owned or occupied by low-income persons, reduce their total residential energy expenditures, and improve their health and safety, especially low-income persons who are particularly vulnerable such as the elderly, the handicapped, and children.

CODE OF FEDERAL REGULATIONS

“THE RULES”

- The **Code of Federal Regulations (CFR)** is the codification of rules published in the Federal Register by the Federal government.
 - **Weatherization** is addressed in **10 CFR & 2 CFR**.
 - [Part 10 CFR 440](#) covers program matters.
 - [Part 2 CFR 200](#) covers financial matters.
-

10 CFR 440

- **10 CFR Part 440, Final Rule (February 1, 2002)**
 - Offers interpretation and insight on 30 different topics relating to WAP, including:
 - Purpose and scope.
 - Definitions.
 - Allocation formula.
 - Minimum requirements.
 - Oversight and training.
 - Reports.
 - **Appendix A** provides standards for weatherization materials.
-

10 CFR 440.18 Allowable Expenditures

§ 440.18 Allowable expenditures.

(a) Except as adjusted, the expenditure of financial assistance provided under this part for labor, weatherization materials, and related matters included in paragraphs (c)(1) through (9) of this section shall not exceed an average of \$6,500 per dwelling unit weatherized in the State, except as adjusted in paragraph (c) of this section.

(b) The expenditure of financial assistance provided under this part for labor, weatherization materials, and related matters for a renewable energy system, shall not exceed an average of \$3,000 per dwelling unit.

(c) The \$6,500 average will be adjusted annually by DOE beginning in calendar year 2010 and the \$3,000 average for renewable energy systems will be adjusted annually by DOE beginning in calendar year 2007, by increasing the limitations by an amount equal to:

Allowable Expenditures 10 CFR 440

- Purchase, delivery, storage, and installation of Weatherization materials
- *Vehicles, maintenance, operations, insurance of vehicles
- On-site supervisory personnel
- Incidental repair measures
- Health and safety measures
- Liability Insurance
- Financial Audits
- Allowable Admin expenses

* Prior DOE Approval required on **ALL vehicle purchases** and any equipment purchases over \$5,000

WEATHERIZATION PROGRAM NOTICE (WPN)

Weatherization Program Notice (WPN 21-1)

Provides comprehensive policy details for the following program year

- Prepares Grantees to manage the program
- Regulations require each Grantee to apply for funding each year and inform the public about the program and solicit community feedback
- Adjusts the **Average Cost per Unit (ACPU)** that all Grantees **MUST** comply with for that program year (PY).
- ODOC confirms the ACPU for the current PY in Subgrantee award letters.

AVERAGE COST PER DWELLING UNIT (ACPU)

WEATHERIZATION PROGRAM NOTICE 21-1

3.1.1 ADJUSTED AVERAGE COST PER DWELLING UNIT (ACPU)

ACPU expenditure of financial assistance provided under WAP for labor, weatherization materials, and related matters cannot exceed \$6,500, as adjusted (see, 10 CFR §440.18(a) and (c)). The adjusted annual average for PY 2021 is determined by using the percentage increase in the Consumer Price Index (CPI) (all items, United States city average) for FY 2020 or 3 percent, whichever is less. The percentage increase in the CPI for the previous 12-month period (September 2019 – September 2020) was 1.4%. **Therefore, the adjusted average expenditure limit for PY 2021 is \$7,776.**

This average includes units computed in a multifamily building of 5 units or greater.

AVERAGE COST PER DWELLING UNIT (ACPU)

WPN 21-1

3.6 ALLOWABLE COSTS

As a reminder, Grantees should be outlining information in their allocated funds among the Budget Categories consistently, in alignment with DOE guidance and application instructions, and particularly as concerns with regard to the costs allowable for weatherizing each dwelling. In addition, Grantees should consider their ability to use their T&TA funds in combination with those of other states, where possible, to enable economies of scale on those activities that may be of similar value/approach among a group of states.

- 3.6.1** **ACPU:** Field audits of Subgrantee fiscal operations identified inconsistencies in the way ACPU calculations are performed. It is imperative that the Grantee define what costs are allowable in each Budget Category and how the Subgrantee should account for these costs when determining the ACPU. Consistent application of allowable cost by category ensures greater reliability in the ACPU calculation.

The State Plan

Section B: Budget Categories (MANDATORY)

- Grantee Administration
- Subgrantee Administration
- Grantee T&TA
- Subgrantee T&TA

ADMIN and T&TA
DO NOT impact
the ACPU

- **Program Operations**
 - This is where the ACPU is derived

ODOC Subgrantee “Program Operations” Budget

Cash Reconciliation:

Received to Date:	\$42.00*
Less: Total Expenditures YTD	\$42.00*
End of Month Cash Balance:	\$0

	A. Current Expense	B. Expenditures to Date	C. Budget	D. Remaining Balance
A. Transportation	\$2.00	\$3.00	\$81.00	\$78.00
B. Tools and Equipment	\$2.00	\$3.00	\$35.00	\$32.00
C. On-Site Supervision	\$2.00	\$3.00	\$10.00	\$7.00
D. Labor: Payroll	\$2.00	\$3.00	\$26.00	\$23.00
E. Labor: Subcontracted	\$2.00	\$3.00	\$19.00	\$16.00
F. Storage	\$2.00	\$3.00	\$39.00	\$36.00
G. Office Expenses	\$2.00	\$3.00	\$196.00	\$193.00
H. Total Program Support	\$14.00	\$21.00	\$406.00	\$385.00
I. Materials	\$2.00	\$3.00	\$59.00	\$56.00
J. Vehicles & Equipment Over \$5000.00	\$2.00	\$3.00	\$63.00	\$60.00
K. Insurance	\$2.00	\$3.00	\$67.00	\$64.00
L. Administration	\$2.00	\$3.00	\$324.00	\$321.00
M. Audit	\$2.00	\$3.00	\$91.00	\$88.00
N. Training & Technical Assistance	\$2.00	\$3.00	\$95.00	\$92.00
O. Health and Safety	\$2.00	\$3.00	\$71.00	\$68.00
P. TOTAL	\$28.00	\$42.00	\$1,176.00	\$1,134.00

	Current Month Amortization Cost	Year-To-Date Amortization Cost
Amortization Cost	\$222.00	\$555.00

AVERAGE COST PER HOUSE

1. Total of Lines H and I of Column B. (YTD Expenditures) \$24.00
2. Vehicles & Equipment - Year-To-Date Amortization Cost \$555.00
3. YTD houses completed (from Program Narrative). 10
4. Item 1 (above) plus Item 2 (above) divided by Item 3. (above) equals AVERAGE COST PER HOUSE \$57.90

I hereby certify that the actual costs incurred are taken from the original Books of Account and that such costs are valid and consistent with the terms of the contract.

Narrative:

The State Plan

Section B: Budget Categories (OPTIONAL)

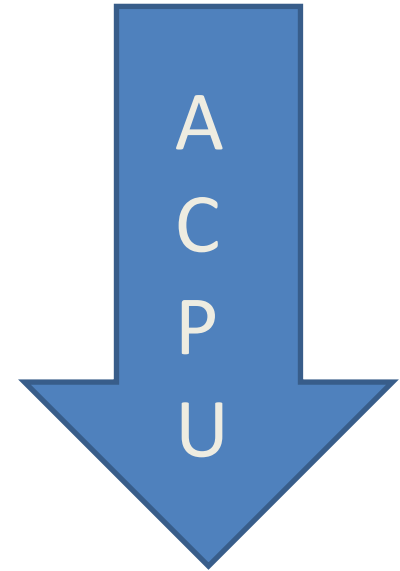
- Vehicles and Equipment
- Liability Insurance
- Leveraging
- Health & Safety
- Financial Audit
- Energy Crisis
- Disaster Crisis
- Special Projects I-V

These costs DEFAULT to **Program Operations** if the state chooses not to use the OPTIONAL BUDGET Categories.

Optional Budget Categories

Manage the ACPU by using Optional Budget Categories

- **Vehicles and Equipment**
 - Will still impact the ACPU but allows you to amortize the vehicle costs over **multiple years**
- **Liability Insurance**
- **Health and Safety**
 - Limits expressed as a % of the ACPU
 - Over 15% triggers secondary review
- **Financial Audits**
- **Leveraging Plan**
 - Up to 15% of grant to develop partnerships
 - Obtain non-Federal resources to increase # of homes weatherized



ODOC WAP STATE PLAN

SECTION B - BUDGET CATEGORIES					
6. Object Class Categories	Grant Program, Function or Activity				Total (5)
	(1) PROGRAM OPERATIONS	(2) HEALTH AND SAFETY	(3) LIABILITY INSURANCE	(4) FINANCIAL AUDITS	
a. Personnel	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 259,170.00
b. Fringe Benefits	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 129,584.00
c. Travel	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 10,050.00
d. Equipment	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
e. Supplies	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,000.00
f. Contract	\$ 3,022,656.00	\$ 453,398.00	\$ 17,500.00	\$ 14,500.00	\$ 4,342,692.00
g. Construction	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
h. Other Direct Costs	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
i. Total Direct Charges	\$ 3,022,656.00	\$ 453,398.00	\$ 17,500.00	\$ 14,500.00	\$ 4,743,496.00
j. Indirect Costs	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 91,317.00
k. Totals	\$ 3,022,656.00	\$ 453,398.00	\$ 17,500.00	\$ 14,500.00	\$ 4,834,813.00
7. Program Income	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

ODOC is effectively using the OPTIONAL Budget categories to maintain the ACPU

ODOC WAP STATE PLAN

SECTION B - BUDGET CATEGORIES					
6. Object Class Categories	Grant Program, Function or Activity				Total (5)
	(1) VEHICLES AND EQUIPMENT	(2)	(3)	(4)	
a. Personnel	\$ 0.00				\$ 259,170.00
b. Fringe Benefits	\$ 0.00				\$ 129,584.00
c. Travel	\$ 0.00				\$ 10,050.00
d. Equipment	\$ 0.00				\$ 0.00
e. Supplies	\$ 0.00				\$ 2,000.00
f. Contract	\$ 100,000.00				\$ 4,342,692.00
g. Construction	\$ 0.00				\$ 0.00
h. Other Direct Costs	\$ 0.00				\$ 0.00
i. Total Direct Charges	\$ 100,000.00				\$ 4,743,496.00
j. Indirect Costs	\$ 0.00				\$ 91,317.00
k. Totals	\$ 100,000.00				\$ 4,834,813.00
7. Program Income	\$ 0.00				\$ 0.00

ODOC is effectively using the OPTIONAL Budget categories to maintain the ACPU

Per 10 CFR 440.18

Costs incurred for **Program Operations** are generally defined as the direct costs necessary to effect the weatherization of an eligible dwelling unit.

PROGRAM OPERATIONS

Many of these costs cannot be directly related to a specific dwelling unit – for example, vehicle and equipment maintenance or purchases of tools and equipment. These costs are amortized over the number of dwelling units completed during the contract period. For example, the cost of a blower door (\$4,500) could be amortized over the 150 homes completed during a contract period, resulting in a \$30 increase in the ACPU for the homes completed in that time frame.

PROGRAM OPERATIONS: MATERIAL EXPENSES

Program Operations costs may include but are not limited to the following:

- Materials listed in Appendix A or DOE-approved energy audit protocol.
- Materials purchased for incidental repairs as defined in 10 CFR 440.
- Materials purchased for health and safety improvements.

NOTE: While health and safety costs are allowable under the Program Operations category, DOE recommends Grantees include a separate Health and Safety category in the budget.

WAP PRODUCTION SCHEDULE

PRODUCTION FORMULA:

SUBGRANTEE PROGRAM OPERATIONS (Program Support + Materials) ÷ THE ACPU.

SUBGRANTEE A = 200,000 in Program Operations
 ÷ ACPU
 Number of Units to be Weatherized

Example: $200,000 \div \$7,669 = 26$ units to be Weatherized

** Keeping to your contractual production schedule is critical to maintaining the ACPU.

GROUP
EXERCISE

CALCULATE
THE ACPU

SUBGRANTEE INVOICE EXAMPLE: MARCH BILLING

SUBGRANTEE ADMIN	= \$2,000
SUBGRANTEE T&TA	= \$3,000
SUBGRANTEE INSURANCE	= \$2,000
PROGRAM OPS (Materials)	= \$6,000
PROGRAM OPS (Program Support)	= \$9,000
Total Invoice	= \$22,000

SUBGRANTEE **UNIT PRODUCTION** FOR MARCH = 2 UNITS

Q: What is the ACPU for the March billing?

Q: Did the Subgrantee exceed the ACPU of \$7,776?

ODOC STATE PLAN: WAP PRODUCTION

IV.1 Subgrantees

Subgrantee (City)	Planned Funds/Units
CAA of OKC, Oklahoma/Canadian Counties (Oklahoma City)	\$695,638.00 80
Community Action Development Corporation (Frederick)	\$211,360.00 21
Community Action Resource & Development (Claremore)	\$354,327.00 40
Community Development Support Association (Enid)	\$170,021.00 18
Delta Community Action Fdn. (Lindsay)	\$80,068.00 10
Great Plains Improvement Fdn. (Lawton)	\$75,040.00 7
INCA Community Services, Inc. (Tishomingo)	\$61,708.00 8
KiBois Community Action Fdn. (Stigler)	\$164,668.00 17
Little Dixie Community Action Agency (Hugo)	\$220,972.00 28
Northeast Oklahoma Community Action Agency (Jay)	\$204,003.00 18
Opportunities, Inc. (Watonga)	\$288,587.00 25
TBD (Somewhere)	\$1,467,721.00 150
Total:	\$3,994,113.00 422

ODOC RFA

AVERAGE COST PER UNIT

It is **CRITICAL** to note that all Program Operation expenses listed below are **ONLY** allowable up to the threshold of the PY21 Average Cost Per Unit (ACPU). As per [DOE WPN 21 – 1](#), the PY21 ACPU is \$7,776. In other words, for any Program Operation expense, if there is not enough production to keep the ACPU below the agency's allowable threshold, there will be monitoring findings and disallowed costs. An allowable expense becomes disallowed if it results in the ACPU being exceeded without ODOC written approval.

It is possible to request ODOC approval to exceed the ACPU. This request must be sent to the Energy Project Specialist by the end of the third quarter (December 30) with the following information:

- What the current ACPU is
- What the projected ACPU will be if the agency completes the approved management plan
- How the agency will need to adjust their management plan and/or budget/award amount to meet the ACPU
- What new ACPU threshold the agency is requesting
- Why the agency believes the higher ACPU is needed (what factors resulted in a higher-than-expected ACPU?)

A high ACPU approved on a monthly expenditure report in OKGrants is NOT an approval to have a high ACPU for the program year. ODOC will allow an agency to exceed the ACPU in a given month, provided the agency is on track to meet its management plan and has a consistent spending rate. The ACPU is an average, so one or two months is not a cause for concern. However, three months or more of a high ACPU may result in ODOC taking further action (see Contract Part II of final executed contract).

Expenditure reports submitted in the 4th quarter (after January 1) will be rejected for a high ACPU.

ODOC RFA

2.5 INSURANCE (excluded from ACPU) All Grantees and Subgrantees must be covered by liability insurance. Liability insurance refers to the general contractor, or other policies that provide protection in case of personal injury or property damage resulting from the weatherization services. Liability insurance can be charged to the liability category in the budget, which was created to ensure that such costs would not have to be charged to the administrative cost category.

2.6 AUDIT (excluded from ACPU)

2.6.1 The agency's financial audit to meet [Uniform Grant Guidance](#) requirements is budgeted here. The cost must be cost allocated as per the agency's cost allocation plan.

ODOC RFA

2.7 PROGRAM SUPPORT (calculated as part of ACPU)

2.7.1 On-Site Salaries & Wages

2.7.1.1 Use this budget line item for any salary and fringe for any crew-based Crew Leader, Energy Auditor, QCI, or Retrofit Installer doing work on site in a client home.

2.7.2 Labor: Payroll/Program Support

2.7.2.1 Funds budgeted in this Cost Category are for any other staff salary & fringe for employees within the applicant's WAP program not working directly on installing, auditing, or inspecting work completed in a home; for example, the Program Manager, Intake or Administrative and Accounting Staff, Executive Director, etc.

2.7.2.2 Salary and fringe for staff attending classroom, conference, or online training can also be charged here IF training funds are exhausted.

2.7.3 Labor: Subcontracted

2.7.3.1 Labor budgeted here is for any work completed by a subcontractor of any type (another service provider HVAC, roofing, insulation installer, etc.).

2.7.4 Transportation

2.7.4.1 Transportation expenses are those that are used to transport weatherization materials, tools, equipment, and work crews to a storage site and to the site of weatherization.

2.7.4.2 The cost of maintenance, operation, and insurance of vehicles used to transport weatherization materials.

2.7.5 Tools & Equipment Purchases

2.7.5.1 The cost of tools and equipment purchases or leases (less than \$5,000 OR those that are greater than \$5,000 that the agency does not wish to amortize) are eligible expenses for this budget line item.

ODOC RFA

- 2.8 HEALTH & SAFETY (maximum threshold of 15% of the ACPU at time of application, additional percent increase may be requested later in the contract period)
 - 2.8.1 Health and Safety (H&S) is 15% of the ACPU or \$1,166 per home ($\$7,776 \times 15\%$). To determine an agency's maximum allowed H&S amount, multiple \$1,166 x the number of planned weatherized units for the PY21 program year.
 - 2.8.2 Allowable health and safety materials (see DOE approved H&S Plan) and the cost of labor to install the materials can be budgeted in this Cost Category.
 - 2.8.3 Health and Safety training is NOT an allowable cost under H&S. H&S Training must be charged to the Training budget line item.
-

OPEN
DISCUSSION:

What strategies do you use to manage the ACPU at the Subgrantee level?

OPEN
DISCUSSION:

What should you do if your agency has:

- An ACPU of \$3,000
 - Has met its management plan
 - Has remaining funding
 - Has 2 months left in the contract period?
-

OPEN
DISCUSSION:

What should you do if your agency has:

- An ACPU of \$8,000
 - Has met its management plan
 - Has remaining funding
 - Has 2 months left in the contract period?
-

TEST YOUR KNOWLEDGE

Q: Which of these applies to the ACPU calculations?

1. Subgrantee Admin
2. Subgrantee T&TA
3. Subgrantee Program Operations



TEST YOUR KNOWLEDGE

Q: In Oklahoma, which of these OPTIONAL Budget Categories will impact the ACPU?

1. Health and Safety
2. Vehicle and Equipment
3. Liability Insurance
4. Financial Audit



Summary

- The basis for WAP lies in Congressional legislation.
 - DOE goes through a rulemaking process to keep its regulations in compliance with statutory changes. The CFR provides general guidance on how the program should operate.
 - Weatherization Program Notices (WPNs) provide specific guidance on how the program should operate. Notices are issued several times a year.
 - All who are involved in operating a WAP should be familiar with DOE rules and guidance and know where to find them.
 - Program Managers should know in detail how the Program is intended to work.
 - **WAP belongs to all of us.**
-

NASCSP Resources

Visit NASCSP's
website for
[Regulations](#)

Listed in the
WAPTAC

Regulations



Federal Regulations & Statutes Relevant to WAP

WAP Enabling Legislation

-This link to the US Code (42 USC Sec. 6861) provides the enabling legislation and current statute for the Weatherization Assistance Program.

10 CFR 440

-10 CFR 440 within the Code of Federal Regulations covers interpretation and insight on programmatic topics relating to WAP, including: Purpose, scope, definitions, allocation formula, minimum requirements, oversight, training, and reports.

2 CFR 200

-2 CFR 200 contains the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. This addresses most financial matters related to WAP.

Appendix A – Standards for Weatherization Materials

-Appendix A served as the original list of approved materials for the WAP

LIHEAP Enabling Legislation

-This link to the LIHEAP clearinghouse provides access to the statutes covering LIHEAP

45 CFR 96.83

-This section of the Code of Federal Regulations covers the procedure for submitting a waiver to transfer above 15% of LIHEAP funds into WAP



NASCSP

2021 ANNUAL TRAINING CONFERENCE

SEPTEMBER 20-23

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ENGAGING COMMUNITY,
EMBRACING DIVERSITY



Thanks for attending!

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